

TRIPURA



GAZETTE

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**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

No.F.1-11(91)-TAX/GST/2021(PART)

**NOTIFICATION**

Dated, Agartala, the 19th July, 2021.

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.

Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 17th January, 2020.

Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

**Table**

| <b>Sl. No.<br/>(1)</b> | <b>Month/ Quarter<br/>(2)</b> | <b>Dates<br/>(3)</b>     |
|------------------------|-------------------------------|--------------------------|
| 1.                     | March, 2020                   | 10th day of July, 2020   |
| 2.                     | April, 2020                   | 24th day of July, 2020   |
| 3.                     | May, 2020                     | 28th day of July, 2020   |
| 4.                     | June, 2020                    | 05th day of August, 2020 |
| 5.                     | January to March, 2020        | 17th day of July, 2020   |
| 6.                     | April to June, 2020           | 03rd day of August, 2020 |

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: —

**Table**

| S. No.<br>(1) | Class of registered persons<br>(2)  | Amount<br>(3)                        |
|---------------|---|--------------------------------------|
| 1.            | Registered persons who have nil outward supplies in the tax period  | Two hundred and fifty rupees         |
| 2.            | Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1                               | One thousand rupees                  |
| 3.            | Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1 | Two thousand and five hundred rupees |

2. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2018, dated the 22<sup>nd</sup> February, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 59 dated 22<sup>nd</sup> February, 2018, notification number F.1-11(91)-TAX/GST/2017(Part-VI), dated the 31<sup>st</sup> December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1414 dated 31<sup>st</sup> December, 2018, notification number F.1-11(91)-TAX/GST/2019(Part-VI), dated the 8<sup>th</sup> January, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 64 dated 8<sup>th</sup> January, 2020, notification number F.1-11(91)-TAX/GST/2020(Part), dated the 27<sup>th</sup> January, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 315 dated 28<sup>th</sup> January, 2020, notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21<sup>st</sup> May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1228 dated 21<sup>st</sup> May, 2020 and notification number F.1-11(91)-TAX/GST/2020(Part-IV), dated the 25<sup>th</sup> September, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1936 dated 25<sup>th</sup> September, 2020.

3. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,

(Dr. Vishal Kumar, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department